

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 3158 – HB 3652

April 8, 2010

SUMMARY OF AMENDMENT (016017): Adds additional language to the original bill. Authorizes the Cheatham County legislative body to implement a \$1 litigation tax per case and to increase the tax by \$1 each year until the tax reaches \$5. Revenue is to be allocated to juvenile programs operated by the Juvenile Court.

FISCAL IMPACT OF CORRECTED BILL:

Increase Local Revenue - \$13,300/FY10-11/Permissive
\$25,700/FY11-12/Permissive
\$40,000/FY12-13/Permissive
\$53,300/FY13-14 and Subsequent Years/Permissive

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

**Increase Local Revenue – \$21,300/FY10-11/Permissive
\$41,700/FY11-12/Permissive
\$64,000/FY12-13/Permissive
\$85,300/FY13-14/Permissive
\$93,300/FY14-15 and Subsequent Years/Permissive**

Assumptions applied to amendment:

- According to Davidson County, a \$1 tax is already in place. Approximately \$13,300 is currently collected each year. Increasing the tax by \$1 each year until it reaches \$5 is estimated to increase local revenue as reflected above.

- According to Cheatham County, approximately 8,000 petitions, warrants, and citations come before the General Sessions and Juvenile Courts each year. Adding a \$1 tax and increasing it by \$1 each year until it reaches \$5 is estimated to increase local revenue as reflected above.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" written in a larger, more prominent script than the last name "White".

James W. White, Executive Director

/kmc